

Form 990

Return of Organization Exempt From Income Tax

2009

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

B Check if applicable	C Name of organization AMERICAN POLICE AND SHERIFF'S ASSOCIATION INC	D Employer identification number 36-4494026
<input type="checkbox"/> Address change	Doing Business As	E Telephone number (401) 465-8484
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) 23 TEABERRY DRIVE	F Gross receipts \$ 1,347,197
<input type="checkbox"/> Initial return		
<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending	City or town, state or country, and ZIP + 4 CHEPACHET, RI 02814	

F Name and address of principal officer DAVID KENIK - TREASURER 23 TEABERRY DRIVE CHEPACHET, RI 02814	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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I Tax-exempt status 501(c) (3) ► (insert no) 4947(a)(1) or 527**J Website:** ► WWW AMERICANPSA ORG**K** Form of organization Corporation Trust Association Other ► **L** Year of formation 2002 **M** State of legal domicile RI

Part I Summary

1 Briefly describe the organization's mission or most significant activities SEE SCHEDULE O FOR THE ORGANIZATION'S MISSION	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a)	3
4 Number of independent voting members of the governing body (Part VI, line 1b)	4
5 Total number of employees (Part V, line 2a)	5
6 Total number of volunteers (estimate if necessary)	6
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a 0
b Net unrelated business taxable income from Form 990-T, line 34	7b

8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,499,035	Current Year 1,345,777
9 Program service revenue (Part VIII, line 2g)	7,546	1,411
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5	9
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,506,586	1,347,197

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	41,590
14 Benefits paid to or for members (Part IX, column (A), line 4)	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	59,677
16a Professional fundraising fees (Part IX, column (A), line 11e)	1,333,812
b Total fundraising expenses (Part IX, column (D), line 25) ► 1,205,988	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	59,900
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,453,389
19 Revenue less expenses Subtract line 18 from line 12	53,197
	-15,542

20 Total assets (Part X, line 16)	Beginning of Current Year 71,856	End of Year 47,311
21 Total liabilities (Part X, line 26)	34,433	25,430
22 Net assets or fund balances Subtract line 21 from line 20	37,423	21,881

Part II Signature Block		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
***** Signature of officer DAVID KENIK TREASURER Type or print name and title		Date 2010-03-17

Paid Preparer's Use Only	Preparer's signature ► EDMOND P BRADY CPA	Date 2010-05-04	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► MCENERNEY BRADY & COMPANY LLC 293 EISENHOWER PARKWAY SUITE 270 LIVINGSTON, NJ 070391711			EIN ►
				Phone no ► (973) 535-2880

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission.

SEE SCHEDULE O FOR THE ORGANIZATION'S MISSION

- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

(Code) (Expenses \$ 96,673 including grants of \$ 41,590) (Revenue \$)
TO CREATE, DESIGN, ORGANIZE AND OFFER INSTRUCTIONAL PROGRAMS TO LAW ENFORCEMENT, TO ENGAGE IN ACTIVITIES THAT HEIGHTEN THE IMAGE OF LAW
ENFORCEMENT, TO PROVIDE ASSISTANCE TO THE SURVIVORS OF OFFICERS KILLED IN THE LINE-OF-DUTY, AND TO OFFER EQUIPMENT GRANTS TO LAW
ENFORCEMENT AGENCIES. SEE SCHEDULE O FOR MORE INFORMATION

4b (Code) (Expenses \$ including grants of \$) (Revenue \$

4c (Code) (Expenses \$ including grants of \$) (Revenue \$

4d Other program services (Describe in Schedule O)

4e Total program service expenses \$ 96,671

Part IV Checklist of Required Schedules

- 1** Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
- 2** Is the organization required to complete Schedule B, Schedule of Contributors?
- 3** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 4** **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 5** **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III
- 6** Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I
- 7** Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II
- 8** Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 9** Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV
- 10** Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V
- 11** Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
 - Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.
 - Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.
 - Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.
 - Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.
 - Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.
 - Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.
- 12** Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII
- 12A** Was the organization included in consolidated, independent audited financial statements for the tax year?

Yes	No
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 If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional

12A	No
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- 13** Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a** Did the organization maintain an office, employees, or agents outside of the United States?
 - b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I
- 15** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Part II
- 16** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Part III
- 17** Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I
- 18** Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II
- 19** Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III
- 20** Did the organization operate one or more hospitals? If "Yes," complete Schedule H

	Yes	No
1	Yes	
2		No
3		No
4		No
5		
6		No
7		No
8		No
9		No
10		No
11	Yes	
12	Yes	
13		No
14a		No
14b		No
15		No
16		No
17	Yes	
18		No
19		No
20		No

Part IV Checklist of Required Schedules (continued)

21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	24a		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No
28 Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a		No
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	Yes	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c		No
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? If "Yes," complete Schedule L, Part IV	29		No
30 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		No
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	2
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	3
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country ► See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7a	No
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	No
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	No
9	Sponsoring organizations maintaining donor advised funds.	9a	No
a	Did the organization make any taxable distributions under section 4966?	9b	No
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter	11a	
a	Gross income from members or shareholders	11b	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body . . .	1a	4	
b Enter the number of voting members that are independent . . .	1b	3	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	Yes	
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5		No
6 Does the organization have members or stockholders?	6		No
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	No
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	No
11A Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes
13 Does the organization have a written whistleblower policy?	13	Yes
14 Does the organization have a written document retention and destruction policy?	14	Yes
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	Yes
b Other officers or key employees of the organization	15b	Yes
If "Yes" to line a or b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ► AL , AK , AZ , CA , CO , CT , GA , HI , IL , KY , LA , MD , MA , MI , MN , MS , MO , MT , NC , NH , NJ , NM , NY , OH , PA , RI , SC , TN , TX , VT , WA , WI , WY
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► ADMINISTRATIVE MANAGER 10 FISKE AVENUE 3 GREENFIELD, MA 01301 (413) 376-7117

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employee

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - List all of the organization's **current** key employees See instructions for definition of "key employee "
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
 - List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, higher compensated employees, and former such persons.

Check this box if the organization did not compensate any current or former officer, director, trustee or key employee.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
CHARITABLE RESOURCE FOUNDATION INC 698 OLDFIELD COMMONS DRIVE STE 2 GREENWOOD, IN 46142	FUNDRAISING	589,937
COMMUNITY SUPPORT INC 312 EAST WISCONSIN AVENUE STE 408 MILWAUKEE, WI 53202	FUNDRAISING	450,134
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization: <u>2</u>		

Part VIII Statement of Revenue

Contributions, gifts, grants and other similar amounts	Program Service Revenue	Other Revenue	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
1a Federated campaigns 1a _____						
b Membership dues 1b _____						
c Fundraising events 1c _____						
d Related organizations 1d _____						
e Government grants (contributions) 1e _____						
f All other contributions, gifts, grants, and similar amounts not included above 1f _____			1,345,777			
g Noncash contributions included in lines 1a-1f \$ _____						
h Total. Add lines 1a-1f ►			1,345,777			
2a DVD SALES	Business Code					
b _____		1,411	1,411			
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f ►		1,411				
3 Investment income (including dividends, interest and other similar amounts) ►						
		9				9
4 Income from investment of tax-exempt bond proceeds . . . ►						
5 Royalties ►						
6a Gross Rents	(I) Real	(II) Personal				
b Less rental expenses						
c Rental income or (loss)						
d Net rental income or (loss) ►						
7a Gross amount from sales of assets other than inventory	(I) Securities	(II) Other				
b Less cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss) ►						
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a						
b Less direct expenses b _____						
c Net income or (loss) from fundraising events ►						
9a Gross income from gaming activities See Part IV, line 19 a						
b Less direct expenses b _____						
c Net income or (loss) from gaming activities ►						
10a Gross sales of inventory, less returns and allowances a						
b Less cost of goods sold b _____						
c Net income or (loss) from sales of inventory ►						
Miscellaneous Revenue	Business Code					
11a _____						
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d ►						
12 Total revenue. See Instructions ►		1,347,197	1,411			9

Part IX Statement of Functional Expenses**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	19,990	19,990		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	21,600	21,600		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	63,250	38,963	15,187	9,100
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	4,838	3,000	1,161	677
11 Fees for services (non-employees)				
a Management				
b Legal	13,312		13,312	
c Accounting	21,543		21,543	
d Lobbying				
e Professional fundraising See Part IV, line 17	1,102,750			1,102,750
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	538		538	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a MAILING FULFILLMENT EXP	91,324			91,324
b IN-KIND DONATION EXPENSE	8,001	8,001		
c MARKETING EXPENSES	3,823	3,823		
d FILING/REGISTRATION FEES	3,249		3,249	
e CREDIT CARD SETTLEMENT FE	2,137			2,137
f All other expenses	6,384	1,296	5,088	
25 Total functional expenses. Add lines 1 through 24f	1,362,739	96,673	60,078	1,205,988
26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year	(B) End of year
Assets			
1	Cash—non-interest-bearing	61,304	1
2	Savings and temporary cash investments		2
3	Pledges and grants receivable, net		3
4	Accounts receivable, net	2,551	4
5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6
7	Notes and loans receivable, net	8,001	7
8	Inventories for sale or use		8
9	Prepaid expenses and deferred charges		9
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	3,308	
b	Less accumulated depreciation	10a	10b
		3,308	10c
11	Investments—publicly traded securities		11
12	Investments—other securities See Part IV, line 11		12
13	Investments—program-related See Part IV, line 11		13
14	Intangible assets		14
15	Other assets See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 34)	71,856	16
			47,311
Liabilities			
17	Accounts payable and accrued expenses	16,498	17
18	Grants payable		18
19	Deferred revenue		19
20	Tax-exempt bond liabilities		20
21	Escrow or custodial account liability Complete Part IV of Schedule D		21
22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22
23	Secured mortgages and notes payable to unrelated third parties		23
24	Unsecured notes and loans payable to unrelated third parties		24
25	Other liabilities Complete Part X of Schedule D	17,935	25
26	Total liabilities. Add lines 17 through 25	34,433	26
			25,430
Net Assets or Fund Balances			
27	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
28	Unrestricted net assets	18,443	27
29	Temporarily restricted net assets	18,980	28
			29
30	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.		
31	Capital stock or trust principal, or current funds		30
32	Paid-in or capital surplus, or land, building or equipment fund		31
33	Retained earnings, endowment, accumulated income, or other funds	37,423	32
34	Total net assets or fund balances	71,856	33
			21,881
			47,311

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both
 Separate basis Consolidated basis Both consolidated and separated basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

2009**Open to Public
Inspection****SCHEDULE A**
(Form 990 or 990EZ)**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Department of the Treasury
Internal Revenue ServiceName of the organization
AMERICAN POLICE AND SHERIFF'S
ASSOCIATION INC

Employer identification number

36-4494026

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1 A church, convention of churches, or association of churches **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)
- | (i)
Name of
supported
organization | (ii)
EIN | (iii)
Type of
organization
(described on
lines 1- 9 above
or IRC section
(see
instructions)) | (iv)
Is the
organization in
col (i) listed in
your governing
document? | | (v)
Did you notify the
organization in
col (i) of your
support? | | (vi)
Is the
organization in
col (i) organized
in the U S ? | | (vii)
Amount of
support? |
|---|-------------|---|---|----|---|----|--|----|--------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)
Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						►

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		►
b 33 1/3% support test—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		►
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		►
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		►
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		►

Part III Support Schedule for Organizations Described in IRC 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)
Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	864,067	825,130	759,360	1,499,035	1,345,777	5,293,369
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose		14,940	10,548	7,546	1,411	34,445
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	864,067	840,070	769,908	1,506,581	1,347,188	5,327,814
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						5,327,814

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	864,067	840,070	769,908	1,506,581	1,347,188	5,327,814
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				5	9	14
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b				5	9	14
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11 and 12)	864,067	840,070	769,908	1,506,586	1,347,197	5,327,828

14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** 

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	100 000 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	100 000 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	0 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
b 33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

2009

Open to Public
Inspection**SCHEDULE D**
(Form 990)**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

Department of the Treasury
Internal Revenue Service**Name of the organization**
AMERICAN POLICE AND SHERIFF'S
ASSOCIATION INC**Employer identification number**

36-4494026

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically importantly land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year		
a Total number of conservation easements		Held at the End of the Year
b Total acreage restricted by conservation easements	2a	
c Number of conservation easements on a certified historic structure included in (a)	2b	
d Number of conservation easements included in (c) acquired after 8/17/06	2c	
	2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____		
4 Number of states where property subject to conservation easement is located ► _____		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ► _____		
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements		

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)
- | | |
|--|--|
| a <input type="checkbox"/> Public exhibition
b <input type="checkbox"/> Scholarly research
c <input type="checkbox"/> Preservation for future generations | d <input type="checkbox"/> Loan or exchange programs
e <input type="checkbox"/> Other |
|--|--|
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table
- | | Amount |
|-----------|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b** If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as**a** Board designated or quasi-endowment ► %**b** Permanent endowment ► %**c** Term endowment ► %**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?**4** Describe in Part XIV the intended uses of the organization's endowment funds**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		3,308		3,308
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				

Part VII Investments—Other Securities. See Form 990, Part X, line 12

Total. (Column (b) should equal Form 990, Part X, col (B), line 1)

Part VIII Investments—Program Related. See Form 990, Part X, line 13

Total. (Column (b) should equal Form 990, Part X, col (B) line 13)

Part IX Other Assets. See Form 990, Part X, line 15

Total (Column (b)) should equal Form 202, Part X, col (B) line 15.

Part X Other Liabilities See Form 990, Part X, line 2E

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1 Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,347,197
2 Total expenses (Form 990, Part IX, column (A), line 25)	2	1,362,739
3 Excess or (deficit) for the year Subtract line 2 from line 1	3	-15,542
4 Net unrealized gains (losses) on investments	4	
5 Donated services and use of facilities	5	
6 Investment expenses	6	
7 Prior period adjustments	7	
8 Other (Describe in Part XIV)	8	
9 Total adjustments (net) Add lines 4 - 8	9	
10 Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-15,542

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1 Total revenue, gains, and other support per audited financial statements	1	1,347,197
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments	2a	
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIV)	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	1,347,197
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIV)	4b	
c Add lines 4a and 4b	4c	
5 Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	1,347,197

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1 Total expenses and losses per audited financial statements	1	1,362,739
2 Amounts included on line 1 but not on Form 990, Part IX, line 25		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIV)	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	1,362,739
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIV)	4b	
c Add lines 4a and 4b	4c	
5 Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	1,362,739

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation

**SCHEDULE G
(Form 990 or 990-EZ)****Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No. 1545-0047

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
 Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization AMERICAN POLICE AND SHERIFF'S ASSOCIATION INC	Employer identification number 36-4494026
--	--

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply

- | | |
|--|--|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and e-mail solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? Yes No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
CHARITABLE RESOURCE FOUNDATION INC	FUNDRAISING		No	670,742	589,937	80,805
COMMUNITY SUPPORT INC	FUNDRAISING		No	606,529	450,134	156,395
HARBINGER COMMUNICATIONS CO INC	FUNDRAISING		No	68,290	62,679	5,611
Total				1,345,561	1,102,750	242,811

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

AK, AL, AZ, CA, CO, CT, GA, HI, IL, KY, LA, MD, MA, MI, MN, MS, MO, MT, NC, NH, NJ, NM, NY, OH, PA, RI, SC, TN, TX, VT, WA, WI, WY

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts . . .			
	2 Less Charitable contributions . . .			
	3 Gross income (line 1 minus line 2) . . .			
Direct Expenses	4 Cash prizes . . .			
	5 Non-cash prizes . . .			
	6 Rent/facility costs . . .			
	7 Food and beverages . . .			
	8 Entertainment . . .			
	9 Other direct expenses .			
	10 Direct expense summary Add lines 4 through 9 in column (d) ►			
	11 Net income summary Combine lines 3, column d, and line 10. ►			

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue . . .			
Direct Expenses	2 Cash prizes . . .			
	3 Non-cash prizes . . .			
	4 Rent/facility costs . . .			
	5 Other direct expenses .			
	6 Volunteer labor . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d) ►			
	8 Net gaming income summary Combine lines 1, column d, and line 7 ►			

9 Enter the state(s) in which the organization operates gaming activities	<input type="checkbox"/> Yes	<input type="checkbox"/> No
a Is the organization licensed to operate gaming activities in each of these states?	<input type="checkbox"/> 9a	
b If "No," Explain _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	<input type="checkbox"/> 10a	
b If "Yes," Explain _____		
11 Does the organization operate gaming activities with nonmembers?	<input type="checkbox"/> 11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	<input type="checkbox"/> 12	

	Yes	No
13 Indicate the percentage of gaming activity operated in a The organization's facility b An outside facility	13a	13b
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records		
Name ►		
Address ►		
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c If "Yes," enter name and address		
Name ►		
Address ►		
16 Gaming manager information		
Name ►		
Gaming manager compensation ► \$ _____		
Description of services provided ►		
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> Independent contractor
17 Mandatory distributions		
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____	17a	

**Schedule I
(Form 990)****2009****Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

► Attach to Form 990

**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

AMERICAN POLICE AND SHERIFF'S
ASSOCIATION INC

Employer identification number

36-4494026

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ►

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

- 2 Enter total number of section 501(c)(3) and government organizations ► _____ 7
- 3 Enter total number of other organizations ► _____

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
LINE OF DUTY DEATH BENEFI	6	21,600			
See Additional Data Table					

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	PRIOR TO RECEIVING THEIR GRANTS, EQUIPMENT DONATION GRANT RECIPIENTS ARE REQUIRED TO SIGN AN AGREEMENT THAT THEY WILL USE THE GRANT FUNDS FOR THE PURPOSE(S) DESCRIBED IN THEIR APPLICATION WITHIN 90 DAYS OF RECEIPT OF THE FUNDS. FURTHERMORE, THEY AGREE TO PROVIDE RELEVANT DOCUMENTATION AND A PHOTOGRAPH OF THEMSELVES WITH THE EQUIPMENT OBTAINED USING THE GRANT FUNDS. LINE OF DUTY DEATH SURVIVOR ASSISTANCE GRANTS ARE GIVEN TO SURVIVORS TO USE AS THEY WISH. AMERICAN POLICE AND SHERIFFS ASSOCIATION, INC. KEEPS COPIES OF ALL CANCELLED GRANT CHECKS.

Schedule L
(Form 990 or 990-EZ)**Transactions with Interested Persons**

OMB No 1545-0047

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**Name of the organization**
AMERICAN POLICE AND SHERIFF'S
ASSOCIATION INC**Employer identification number**

36-4494026

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person (b) Description of transaction (c) Corrected?
Yes No

- 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ► \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?	(c) Original principal amount	(d) Balance due	(e) In default?	(f) Approved by board or committee?		(g) Written agreement?	
					To	From	Yes	No
Total								

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person (b) Relationship between interested person and the organization (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
BARBARA MROZ	SPOUSE OF DIREC	19,500	SALARIED EMPLOYEE		No

2009**Open to Public
Inspection****SCHEDULE O
(Form 990)****Supplemental Information to Form 990**

**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
► Attach to Form 990.**

Department of the Treasury
Internal Revenue Service
Name of the organization
AMERICAN POLICE AND SHERIFF'S
ASSOCIATION INC

Employer identification number

36-4494026

Identifier	Return Reference	Explanation
ANY SIGNIFICANT NEW PROGRAM SERVICES NOT LISTED ON A PRIOR RETURN	FORM 990, PAGE 2, PART III, LINE 2	THE ORGANIZATION ADDED ADDITIONAL PROGRAM SERVICES DURING THE YEAR END 12-31-09 THE FOLLOWING PROGRAM SERVICES WERE ADDED TO ENGAGE IN ACTIVITIES THAT HEIGHTEN THE IMAGE OF LAW ENFORCEMENT TO PROVIDE ASSISTANCE TO SURVIVORS OF OFFICERS KILLED IN THE LINE OF DUTY, AND TO OFFER EQUIPMENT GRANTS TO LAW ENFORCEMENT AGENCIES
RELATED PARTY INFORMATION AMONG OFFICERS	FORM 990, PAGE 6, PART VI, LINE 2	DAVID KENIK JILL KENIK TREASURER SECRETARY HUSBAND AND WIFE RALPH MROZ BARBARA MROZ PRESIDENT ADMIN MGR HUSBAND AND WIFE
SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS	FORM 990, PAGE 6, PART VI, LINE 4	THE ORGANIZATION AMENDED ITS ARTICLES OF INCORPORATION WITH THE STATE OF RHODE ISLAND TO REFLECT A CHANGE IN ITS CORPORATE PURPOSES
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11	COPIES OF THE FORM 990 WERE DISTRIBUTED TO EACH BOARD MEMBER AT LEAST TWO WEEKS PRIOR TO FILING A BOARD MEETING WAS THEN HELD TO REVIEW THE FORM 990 JOINTLY AND APPROVE IT
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	A REVIEW OF ANY POSSIBLE INFRACTIONS OF THE CONFLICT OF INTEREST POLICY HAS BEEN INSERTED INTO THE AGENDA OF EACH BOARD MEETING HELD
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	THE AMERICAN POLICE AND SHERIFF'S BOARD OF DIRECTORS COMMISSIONED AN INDEPENDENT "COMPENSATION REASONABLENESS STUDY" TO BENCHMARK THE SALARIES FOR THE ORGANIZATION'S THREE EMPLOYEES SALARY INFORMATION WAS OBTAINED FOR SIMILAR POSITIONS IN COMPARABLE ORGANIZATIONS IN ORDER TO ASCERTAIN THE REASONABLENESS OF SALARY LEVELS THESE THREE EMPLOYEES HOLD THE POSITIONS OF EXECUTIVE DIRECTOR, DIRECTOR OF OPERATIONS/TRAINING DIRECTOR, AND ADMINISTRATIVE MANAGER/WEBMASTER IN THE AMERICAN POLICE AND SHERIFF'S ASSOCIATION AND ITS RELATED ORGANIZATION THE FIREFIGHTERS SUPPORT FOUNDATION, INC FOR COMPARISON PURPOSES, EACH EMPLOYEE'S SALARY WAS CALCULATED AS THE SUM OF THEIR SALARIES FROM BOTH ORGANIZATIONS, AND WAS COMPARED TO SALARY LEVELS FOR SINGLE FULL-TIME SALARIED POSITIONS IN THE SIMILAR BENCHMARK ORGANIZATIONS IT WAS DETERMINED THAT " FIREFIGHTERS SUPPORT FOUNDATION WITH THE AMERICAN POLICE AND SHERIFF'S ASSOCIATION, PAYS A VERY COMPARABLE IF NOT LESS, PERCENTAGE OF ITS TOTAL REVENUE ON ITS EXECUTIVE DIRECTOR AND KEY EMPLOYEES WHEN THAT COMPARISON IS MADE TO THE ORGANIZATIONS SELECTED FOR THE ANALYSIS IN ADDITION, ACTUAL AMOUNT OF SALARY PAID TO THE EXECUTIVES OF THE FIREFIGHTERS SUPPORT FOUNDATION, INC ARE LESS THAN AMOUNTS PAID BY THE COMPARABLE ORGANIZATIONS " THE BOARD SUBSEQUENTLY DEVELOPED, REVIEWED AND APPROVED EMPLOYMENT CONTRACTS FOR THE THREE EMPLOYEES THIS ACTION WAS NOTED IN THE BOARD MEETING MINUTES
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	THE AMERICAN POLICE AND SHERIFF'S BOARD OF DIRECTORS COMMISSIONED AN INDEPENDENT "COMPENSATION REASONABLENESS STUDY" TO BENCHMARK THE SALARIES FOR THE ORGANIZATION'S THREE EMPLOYEES SALARY INFORMATION WAS OBTAINED FOR SIMILAR POSITIONS IN COMPARABLE ORGANIZATIONS IN ORDER TO ASCERTAIN THE REASONABLENESS OF SALARY LEVELS THESE THREE EMPLOYEES HOLD THE POSITIONS OF EXECUTIVE DIRECTOR, DIRECTOR OF OPERATIONS/TRAINING DIRECTOR, AND ADMINISTRATIVE MANAGER/WEBMASTER IN THE AMERICAN POLICE AND SHERIFF'S ASSOCIATION AND ITS RELATED ORGANIZATION THE FIREFIGHTERS SUPPORT FOUNDATION, INC FOR COMPARISON PURPOSES, EACH EMPLOYEE'S SALARY WAS CALCULATED AS THE SUM OF THEIR SALARIES FROM BOTH ORGANIZATIONS, AND WAS COMPARED TO SALARY LEVELS FOR SINGLE FULL-TIME SALARIED POSITIONS IN THE SIMILAR BENCHMARK ORGANIZATIONS IT WAS DETERMINED THAT " FIREFIGHTERS SUPPORT FOUNDATION WITH THE AMERICAN POLICE AND SHERIFF'S ASSOCIATION, PAYS A VERY COMPARABLE IF NOT LESS, PERCENTAGE OF ITS TOTAL REVENUE ON ITS EXECUTIVE DIRECTOR AND KEY EMPLOYEES WHEN THAT COMPARISON IS MADE TO THE ORGANIZATIONS SELECTED FOR THE ANALYSIS IN ADDITION, ACTUAL AMOUNT OF SALARY PAID TO THE EXECUTIVES OF THE FIREFIGHTERS SUPPORT FOUNDATION, INC ARE LESS THAN AMOUNTS PAID BY THE COMPARABLE ORGANIZATIONS " THE BOARD SUBSEQUENTLY DEVELOPED, REVIEWED AND APPROVED EMPLOYMENT CONTRACTS FOR THE THREE EMPLOYEES THIS ACTION WAS NOTED IN THE BOARD MEETING MINUTES
STATES WHERE COPY OF RETURN IS FILED	FORM 990, PAGE 6, PART VI, LINE 17	MICHIGAN, MINNESOTA, MISSISSIPPI, MISSOURI, MONTANA, NORTH CAROLINA, NEW HAMPSHIRE, NEW JERSEY, NEW MEXICO, NEW YORK, OHIO, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, TENNESSEE, TEXAS, VERMONT, WASHINGTON, WISCONSIN, WYOMING

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, FORM 1023, FINANCIAL STATEMENTS, AND FORM 990 AVAILABLE ON REQUEST INTERESTED PARTIES SHOULD MAIL THEIR REQUEST TO P.O. BOX 1075, GREENFIELD, MA 01302-1075, LISTING THE DOCUMENTS THEY WISH TO HAVE COPIED, AND THE ADDRESS TO WHICH THE DOCUMENTS SHOULD BE MAILED THE INTERESTED PARTIES SHOULD INCLUDE A CHECK TO COVER CHARGING THE RATES ESTABLISHED BY THE IRS FOR COPYING AND MAILING FURTHER DETAILS ARE AVAILABLE AT THE ORGANIZATION'S WEBSITE AS DOCUMENTS BECOME AVAILABLE FOR COPYING

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE O	<p>2009 PROGRAM SERVICE ACCOMPLISHMENTS THE EXEMPT PURPOSE OF THE AMERICAN POLICE AND SHERIFFS ASSOCIATION IS TO CREATE, DESIGN, ORGANIZE AND OFFER INSTRUCTIONAL PROGRAMS TO LAW ENFORCEMENT, TO ENGAGE IN ACTIVITIES THAT HEIGHTEN THE IMAGE OF LAW ENFORCEMENT, TO PROVIDE ASSISTANCE TO THE SURVIVORS OF OFFICERS KILLED IN THE LINE OF DUTY, AND TO OFFER EQUIPMENT GRANTS TO LAW ENFORCEMENT AGENCIES WE ACCOMPLISH THIS MISSION THROUGH 3 PROGRAM SERVICE AREAS 1 TRAINING DEVELOPED WITH LEADING EXPERTS AND AVAILABLE NATIONWIDE FREE OF CHARGE TO HELP INCREASE THE SAFETY AND EFFECTIVENESS OF LAW ENFORCEMENT PERSONNEL 2 LAW ENFORCEMENT DEPARTMENT EQUIPMENT GRANT PROGRAM PROVIDES CASH GRANTS FOR DEPARTMENTS TO PURCHASE EQUIPMENT TO IMPROVE THEIR OWN AND CITIZEN SAFETY 3 SURVIVOR FINANCIAL ASSISTANCE GRANT PROGRAM PROVIDES CASH GRANTS TO FAMILY SURVIVORS OF LAW ENFORCEMENT OFFICERS WHO HAVE DIED IN THE LINE-OF-DUTY MANY FULL-LENGTH PROGRAMS ARE AVAILABLE IN BOTH POWERPOINT AND VIDEO FORMAT, PROVIDING A COMPLETE, TURN-KEY TRAINING PACKAGE PROGRAM SERVICE AREA 1 TRAINING INTRODUCTION APSA'S TRAINING PROGRAM IS IMPLEMENTED THROUGH ITS TRAINING ARM, THE POLICE OFFICERS SAFETY ASSOCIATION, INC (POSA) POSA HAS AN EXTENSIVE COLLECTION OF TRAINING MATERIAL DEVELOPED BY IN-HOUSE STAFF AND EXTERNAL EXPERTS AND COVERING A TACTICAL PERSPECTIVE OF CURRENT TOPICS IN THE PUBLIC SAFETY FIELD TRAINING IS ACCESSIBLE NATIONWIDE THROUGH THE WEB ALL MATERIAL CAN BE DOWNLOADED AT NO CHARGE AND PERMISSION IS GRANTED TO FREELY DISTRIBUTE AND REPRODUCE IT POSA'S VIDEO PROGRAMS ARE AVAILABLE AT THE OFFICER COM WEB SITE (WWW OFFICER COM) DURING 2009, LAW ENFORCEMENT PROFESSIONALS DOWNLOADED THOUSANDS OF APSA/POSA TRAINING PROGRAMS EVERY MONTH WE CONFIDENTLY BELIEVE THAT THE ACTUAL NUMBER OF OFFICERS USING THE MATERIAL WAS SEVERAL TIMES HIGHER, SINCE 1) THERE IS A KNOWN PASS-ALONG RATE FOR DOWNLOADED PROGRAMS, AND 2) THIS MATERIAL IS USED FOR DEPARTMENT-WIDE TRAINING SESSIONS OVER 60 TRAINING TIPS AND 15 ARTICLES HAVE BEEN AVAILABLE FOR DOWNLOAD DURING 2009 TRAINING TIPS ARE 3- TO 5-MINUTE VIDEOS ON VARIOUS SUBJECTS THE COMPLETE LIST OF AVAILABLE APSA/POSA TRAINING CAN BE VIEWED AT WWW OFFICER COM POSA DONATED 6,000 DVD COPIES OF SEVERAL POSA VIDEO TITLES TO THE MASSACHUSETTS LAW ENFORCEMENT FIREARMS INSTRUCTORS AND ARMORERS ASSOCIATION (MLEFI) THIS TRANSFER ALLOWS OFFICERS AND DEPARTMENTS PREFERRING THE DVD FORMAT TO CONTINUE TO OBTAIN THEM POSA'S TRAINING PORTFOLIO EXPANDED IN 2009 TO INCLUDE 3 NEW FULL-LENGTH TRAINING PROGRAMS THESE PROGRAMS ADDRESS MAJOR SUBJECTS AND WOULD TYPICALLY TAKE SEVERAL HOURS TO PRESENT THOROUGHLY THEY ARE AVAILABLE EITHER IN POWERPOINT OR VIDEO FORMAT, OR BOTH THE TITLES ARE BRIEFLY DESCRIBED BELOW 1 RESPONDING TO BOMB THREATS, BOMB INCIDENTS AND SUICIDE BOMBERS THIS PROGRAM IS AT THE PRACTICAL LEVEL FOR FRONT-LINE RESPONDERS AND WAS REVIEWED BY A TECHNICAL REVIEW COMMITTEE CONSISTING OF EXPERTS IN HOMELAND SECURITY, POLICE SPECIAL OPERATIONS, AND THE FIRE SERVICE FROM ACROSS THE NATION IT CONTAINS AN OVERVIEW OF EXPLOSIVES AND BOMBS, PROVIDES EXAMPLES OF VARIOUS KINDS OF EACH IT INFORMS PUBLIC SAFETY PERSONNEL WHAT TO LOOK FOR WHEN ON CALLS SO THAT THEY MIGHT RECOGNIZE BOMBS AND THEIR PRECURSORS IT DETAILS WAYS IN WHICH AGENCIES CAN RESPOND TO BOMB THREATS AND BOMBING INCIDENTS, AND DESCRIBES WAYS TO INTERDICT SUICIDE BOMBERS AND MINIMIZE LOSS OF LIFE THE PROGRAM CONTAINS THE FOLLOWING MATERIAL 100+ SLIDE POWERPOINT RESOURCE THAT CAN BE USED BY ANY AGENCY OR MEMBER EITHER AS-IS, OR AS A BASIS FROM WHICH TO CONSTRUCT TRAINING MODULES OR PRESENTATIONS OF THEIR OWN IT COMPILES THE THOUGHTS AND ADVICE OF MANY OF THE LEADING EXPERTS IN THIS AREA TWO-HOUR VIDEO PRESENTATION OVER A DOZEN OPEN-SOURCE DOCUMENTS FULL OF INFORMATION ON HANDLING ALL ASPECTS OF THIS KIND OF EVENT, FROM COMMUNICATIONS TO HAZMAT TO TACTICS 2 MENTAL HEALTH TOPICS FOR FIRST RESPONDERS THIS PROGRAM INCLUDES THREE TRAINING VIDEOS HELPING FIRST RESPONDERS, THEIR COLLEAGUES, AND THEIR FAMILIES PREPARE FOR AND DEAL WITH A LINE OF DUTY DEATH IS A 50-MINUTE VIDEO PROGRAM PRESENTED BY DR ELLEN KIRSCHMAN, ONE OF THE BEST-KNOWN FIRST RESPONDER PSYCHOLOGISTS IN THE NATION (AND AUTHOR OF I LOVE A FIREFIGHTER AND I LOVE A COP) WHEN A CHILD DIES ON A CALL IS A 20-MINUTE PROGRAM PRESENTED BY DR ANNE BISEK, A PSYCHOLOGIST PRACTICING IN FREMONT, CALIFORNIA DR BISEK IS THE MENTAL HEALTH PROFESSIONAL ON THE SAN MATEO CISD TEAM AND PROVIDES DEBRIEFINGS FOR THE CALIFORNIA HIGHWAY PATROL WHEN TO SEEK THERAPY IS A 30-MINUTE PRESENTATION BY DR BISEK AND IT COVERS IN DEPTH THIS SUBJECT MOST PUBLIC SAFETY PROFESSIONALS HAVE BEEN GIVEN VERY LITTLE INFORMATION ON THIS SUBJECT BEYOND POSSIBLY A BROCHURE AT ONE TIME 3 TACTICAL FIRST AID (DITCH MEDICINE) ONE OF THE GRAVEST DANGERS THAT POLICE OFFICERS FACE IS THAT OF A LIFE-THREATENING GUNSHOT OR KNIFE WOUND ONCE SUSTAINED, IT CAN BE A LONG TIME-OFTEN TOO LONG-BEFORE THE PARAMEDICS ARRIVE THUS, KNOWING THE TECHNIQUES THAT CAN SAVE THEIR LIVES IN THESE CIRCUMSTANCES IS VITAL TO POLICE OFFICERS UNFORTUNATELY, THEY GET NO TRAINING IN THIS SUBJECT IN THE ACADEMY, AND SO APSA PRODUCED THIS PROGRAM TO PROVIDE THIS INFORMATION TO THEM IT IS PRESENTED BY A TACTICAL PARAMEDIC IN THE BOSTON AREA WHO TAUGHT THIS PROGRAM FOR SEVERAL YEARS AT ONE OF THE PREMIER LAW ENFORCEMENT TRAINING FACILITIES IN THE WORLD PROGRAM SERVICE AREA 2 LAW ENFORCEMENT EQUIPMENT GRANT PROGRAM APSA DESIGNATES 10% OF ITS NET INCOME TO THE EQUIPMENT GRANT PROGRAM DURING 2009, APSA DREW ON THESE FUNDS TO MAKE CASH GRANT AWARDS TO 7 POLICE DEPARTMENTS AROUND THE NATION FOR A TOTAL PROGRAM DONATION OF 19,985 THE PURPOSE OF THESE GRANTS IS TO HELP INCREASE DEPARTMENT SAFETY BY HELPING TO ACQUIRE NEEDED BUT OTHERWISE UNFUNDED EQUIPMENT, TRAINING, AND SUPPLIES THE GRANTS WERE MADE ON THE BASIS OF STANDARD-FORMAT APPLICATIONS SUBMITTED BY REQUESTING DEPARTMENTS GRANT APPLICATIONS ARE MADE READILY AVAILABLE TO ALL DEPARTMENTS BY DOWNLOADING A MICROSOFT WORD DOCUMENT FROM THE FSF WEB SITE RECIPIENTS, AMOUNTS, AND DETAILS ARE LISTED ON APSA'S WEBSITE WWW AMERICA NPSA ORG/EQUIPMENT IN 2009, APSA'S EQUIPMENT GRANTS HELPED TO INCREASE DEPARTMENT SAFETY IN THE FOLLOWING WAYS "TASERS FOR SMALL DEPARTMENTS ON MAJOR DRUG ROUTES" "MOUNTING GEAR PROVIDING QUICK ACCESS TO RIFLES/SHOTGUNS IN LAW ENFORCEMENT VEHICLES, A NECESSITY FOR OFFICER SAFETY IN RESPONDING TO EMERGENCY AND EVEN ROUTINE SITUATIONS" "TRAINING EQUIPMENT TO EXPAND PROGRAMS IN CRITICAL TACTICAL AREAS REQUIRED FOR OFFICER SAFETY" "COMPUTER EQUIPMENT TO INCREASE THE SPEED, EFFECTIVENESS, AND SAFETY OF SEARCH AND RESCUE OPERATIONS IN A STATE'S LARGEST AND MOST RURAL COUNTY" "A TRAINED CANINE DOG AND SUPPLIES, TO HELP ESTABLISH A STRATEGIC PROGRAM FOR AN URBAN SUBURB DEPARTMENT RESPONDING TO INCREASED LAW ENFORCEMENT DEMANDS DURING 2009, APSA ALSO DONATED 6,000 TRAINING DVDS TO THE MASSACHUSETTS LAW ENFORCEMENT FIREARMS INSTRUCTORS AND ARMORERS ASSOCIATION (MLEFI) WHILE NOT AN EQUIPMENT GRANT TO A LAW ENFORCEMENT AGENCY, THIS DONATION ENABLES MLEFI (A NON-PROFIT ORGANIZATION) TO PROVIDE THE DVDS FOR ONLY 10 EACH TO LAW ENFORCEMENT AGENCIES AND POLICE OFFICERS THIS MEANS THE AGENCIES AND OFFICERS RECEIVING THEM WILL OBTAIN A NET VALUE OF BETWEEN 540,000 AND 1,740,000 THE DVDS ARE HARD-COPY VERSIONS OF THE FULL-LENGTH TRAINING PROGRAMS PROVIDED BY OUR TRAINING ARM, THE POLICE OFFICERS SAFETY ASSOCIATION (POSA) PROGRAM SERVICE AREA 3 SURVIVOR FINANCIAL ASSISTANCE GRANT PROGRAM FSF SETS ASIDE 10% OF OUR NET INCOME TO ASSIST THE FAMILIES OF FALLEN LAW ENFORCEMENT OFFICERS BY PROVIDING THEM WITH UNRESTRICTED CASH GRANTS IN 2009, WE MADE CASH GRANTS TOTALING 21,600 TO THE SURVIVORS OF SIX FALLEN OFFICERS WE SELECT GRANT RECIPIENTS BY REVIEWING THE OFFICIAL LIST OF OFFICERS WHO LOST THEIR LIVES IN THE LINE OF DUTY AS A MATTER OF POLICY, WE DO NOT PRINT THE NAMES OF THE RECIPIENTS IN ORDER TO RESPECTFULLY MAINTAIN THEIR PRIVACY PART VI GOVERNANCE, MANAGEMENT, AND DISCLOSURE SECTION C, DISCLOSURE QUESTION 18 THE ORGANIZATION MAKES IT FORM 1023 AND FORM 990 AVAILABLE ON REQUEST INTERESTED PARTIES SHOULD MAIL THEIR REQUEST TO P O BOX 1075, GREENFIELD, MA 01302-1075, LISTING THE DOCUMENTS THEY WISH TO HAVE COPIED, AND THE ADDRESS TO WHICH THE DOCUMENTS SHOULD BE MAILED THE INTERESTED PARTIES SHOULD INCLUDE A CHECK TO COVER THE ORGANIZATION'S OUT-OF-POCKET COSTS FOR COPYING AND MAILING FURTHER DETAILS ARE AVAILABLE AT THE ORGANIZATION'S WEBSITE AS DOCUMENTS BECOME AVAILABLE FOR COPYING</p>

**SCHEDULE R
(Form 990)****Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
 ► Attach to Form 990. ► See separate instructions.

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**Name of the organization**
AMERICAN POLICE AND SHERIFF'S
ASSOCIATION INC**Employer identification number**
36-4494026**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
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Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
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FIREFIGHTERS SUPPORT FOUNDATION IN

64 EAST CLEVELAND STREET

TRAINING

MA

501

9 NONE

GREENFIELD, MA 01301
26-2903852

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?
							Yes No		Yes No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
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(1)

(2)

(3)

(4)

(5)

(6)

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?	(e) Share of end-of-year assets	(f) Disproportionate allocations?	(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?
			Yes No		Yes No		Yes No

Additional Data

Software ID:

Software Version:

EIN: 36-4494026

Name: AMERICAN POLICE AND SHERIFF'S
ASSOCIATION INC

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
MAILING FULFILLMENT EXP	91,324			91,324
IN-KIND DONATION EXPENSE	8,001	8,001		
MARKETING EXPENSES	3,823	3,823		
FILING/REGISTRATION FEES	3,249		3,249	
CREDIT CARD SETTLEMENT FE	2,137			2,137